

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: John Mosser Public Library District

Unit Code: 048/005/10 County: KNOX

Fiscal Year End: 6/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$69,832

Equalized Assessed Valuation: \$18,500,907

Population: 3,352

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: \$39,433

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$48,147	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$14	\$45	\$27
Revenue Collected During FY 07:	\$46,551	\$235,707	\$163,869
Expenditures During FY 07:	\$79,185	\$225,969	\$140,203
Per Capita Revenue:	\$14	\$42	\$36
Per Capita Expenditures:	\$24	\$40	\$33
Revenues over (under) Expenditures:	-\$32,634	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	19.59%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$15,513	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$5	\$50	\$29

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$1,909	\$12,193	\$
Total Unreserved Funds:	\$13,605	\$34,678	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Johnsburg Public Library District**

Unit Code: **063/025/10** County: **MCHENRY**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$760,898**

Equalized Assessed Valuation: **\$410,267,704**

Population: **11,948**

Employees:

Full Time: **8**

Part Time: **4**

Salaries Paid: **\$169,818**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$51,618</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$497,342</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$506,529</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$9,187</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>7.70%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$39,015</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$90,380</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$17,123</b>	<b>\$175,752</b>	<b>\$3,386</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$328,082</b>	<b>\$183,543</b>	<b>\$</b>
Per Capita Debt:	<b>\$27</b>	<b>\$21</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Julia Hull Public Library District**

Unit Code: **071/030/10**

County: **Ogle**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$186,809**

Equalized Assessed Valuation:

**\$139,088,611**

Population:

**6,995**

Employees:

Full Time:

Part Time:

**7**

Salaries Paid:

**\$89,463**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$19,763</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$206,033</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$214,852</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$8,819</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>5.09%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$10,944</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$316,074</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$175,752</b>	<b>\$3,386</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$74,033</b>	<b>\$183,543</b>	<b>\$</b>
Per Capita Debt:	<b>\$11</b>	<b>\$21</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Justice Public Library District

Unit Code: 016/053/10 County: COOK

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$550,716

Equalized Assessed Valuation: \$169,769,292

Population: 13,900

Employees:

Full Time: 4

Part Time: 3

Salaries Paid: \$132,206

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$183,508	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$13	\$45	\$27
Revenue Collected During FY 07:	\$287,633	\$235,707	\$163,869
Expenditures During FY 07:	\$294,759	\$225,969	\$140,203
Per Capita Revenue:	\$21	\$42	\$36
Per Capita Expenditures:	\$21	\$40	\$33
Revenues over (under) Expenditures:	-\$7,126	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	59.84%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$176,382	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$13	\$50	\$29

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$176,382	\$175,752	\$3,386

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Kaneville Public Library District

Unit Code: 045/025/10

County: KANE

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$182,035

Equalized Assessed Valuation:

\$45,219,095

Population:

1,300

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$30,000

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$92,383	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$71	\$45	\$27
Revenue Collected During FY 07:	\$76,795	\$235,707	\$163,869
Expenditures During FY 07:	\$83,047	\$225,969	\$140,203
Per Capita Revenue:	\$59	\$42	\$36
Per Capita Expenditures:	\$64	\$40	\$33
Revenues over (under) Expenditures:	-\$6,252	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	103.71%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$86,131	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$66	\$50	\$29

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kenilworth Public Library District**

Unit Code: **016/052/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$285,500**

Equalized Assessed Valuation: **\$281,090,098**

Population: **2,494**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$75,349</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$30</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$232,159</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$235,048</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$94</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$2,889</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>30.83%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$72,460</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$72,460</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kewanee Public Library District**

Unit Code: **037/015/10** County: **HENRY**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$698,751**

Equalized Assessed Valuation: **\$100,448,536**

Population: **14,501**

Employees:

Full Time: **11**

Part Time: **13**

Salaries Paid: **\$317,348**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,026,311</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$71</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$781,305</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$784,616</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$3,311</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>135.99%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$1,066,999</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$74</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$510,520</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$626,221</b>	<b>\$175,752</b>	<b>\$3,386</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$968,927</b>	<b>\$183,543</b>	<b>\$</b>
Per Capita Debt:	<b>\$67</b>	<b>\$21</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.45%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **La Grange Park Public Library District**

Unit Code: **016/055/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,917,000**

Equalized Assessed Valuation: **\$352,977,182**

Population: **13,295**

Employees:

Full Time: **9**

Part Time: **18**

Salaries Paid: **\$551,104**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$123,199</b>	<b>\$1,757,497</b>	<b>\$978,475</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$58</b>	<b>\$37</b>
Revenue Collected During FY 07:	<b>\$1,508,255</b>	<b>\$2,813,999</b>	<b>\$2,068,907</b>
Expenditures During FY 07:	<b>\$1,203,854</b>	<b>\$2,442,149</b>	<b>\$1,687,953</b>
Per Capita Revenue:	<b>\$113</b>	<b>\$99</b>	<b>\$80</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$85</b>	<b>\$67</b>
Revenues over (under) Expenditures:	<b>\$304,401</b>	<b>\$371,850</b>	<b>\$282,162</b>
Ratio of Fund Balance to Expenditures:	<b>35.52%</b>	<b>86.17%</b>	<b>73.44%</b>
Ending Fund Balance for FY 07:	<b>\$427,600</b>	<b>\$1,987,245</b>	<b>\$1,396,670</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$67</b>	<b>\$49</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,550</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,266</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$218,670</b>	<b>\$817,952</b>	<b>\$176,567</b>
Total Unrestricted Net Assets:	<b>\$398,718</b>	<b>\$2,401,522</b>	<b>\$1,476,765</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,135,676</b>	<b>\$2,689,178</b>	<b>\$640,021</b>
Per Capita Debt:	<b>\$161</b>	<b>\$81</b>	<b>\$20</b>
General Obligation Debt over EAV:	<b>0.61%</b>	<b>0.27%</b>	<b>0.02%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	<b>\$138</b>	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	<b>\$</b>	\$
Revenue Collected During FY 07:	\$	<b>\$86</b>	\$
Expenditures During FY 07:	\$	<b>\$35</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$51</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>7.11%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	\$	<b>\$189</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **La Harpe Carnegie Public Library District**

Unit Code: **034/008/10** County: **HANCOCK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$48,299**

Equalized Assessed Valuation: **\$20,989,327**

Population: **2,259**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$18,896**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$59,876</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$46,197</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$44,638</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>\$1,559</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>137.63%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$61,435</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$22,638</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$38,797</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Ladd Public Library District**

Unit Code: **006/003/10**

County: **BUREAU**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$39,300**

Equalized Assessed Valuation:

**\$20,706,514**

Population:

**1,883**

Employees:

Full Time:

Part Time:

**3**

Salaries Paid:

**\$12,539**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$50,856</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$37,703</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$33,792</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>\$3,911</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>162.07%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$54,767</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Lake Villa Public Library District

Unit Code: 049/034/10 County: LAKE

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,997,813

Equalized Assessed Valuation: \$1,009,097,051

Population: 33,721

Employees:

Full Time: 16

Part Time: 46

Salaries Paid: \$1,345,555

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,447,241	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$73	\$58	\$37
Revenue Collected During FY 07:	\$3,935,531	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$2,678,636	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$117	\$99	\$80
Per Capita Expenditures:	\$79	\$85	\$67
Revenues over (under) Expenditures:	\$1,256,895	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	82.29%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,204,136	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$65	\$67	\$49

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,194,237	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$7,604,199	\$2,401,522	\$1,476,765



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,960,000</b>	\$2,689,178	\$640,021
Per Capita Debt:	<b>\$88</b>	\$81	\$20
General Obligation Debt over EAV:	<b>0.29%</b>	0.27%	0.02%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Lawrence Public Library District

Unit Code: 051/030/10 County: LAWRENCE

Fiscal Year End: 6/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$166,000

Equalized Assessed Valuation: \$98,364,625

Population: 12,980

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: \$52,484

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$152,484	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$12	\$45	\$27
Revenue Collected During FY 07:	\$130,284	\$235,707	\$163,869
Expenditures During FY 07:	\$106,634	\$225,969	\$140,203
Per Capita Revenue:	\$10	\$42	\$36
Per Capita Expenditures:	\$8	\$40	\$33
Revenues over (under) Expenditures:	\$23,650	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	165.39%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$176,362	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$14	\$50	\$29

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$176,362	\$175,752	\$3,386

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Lemont Public Library District**

Unit Code: **016/054/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,534,160**

Equalized Assessed Valuation: **\$807,172,047**

Population: **30,000**

Employees:

Full Time: **9**

Part Time: **28**

Salaries Paid: **\$487,607**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$266,083</b>	<b>\$1,757,497</b>	<b>\$978,475</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$58</b>	<b>\$37</b>
Revenue Collected During FY 07:	<b>\$957,484</b>	<b>\$2,813,999</b>	<b>\$2,068,907</b>
Expenditures During FY 07:	<b>\$1,033,141</b>	<b>\$2,442,149</b>	<b>\$1,687,953</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$99</b>	<b>\$80</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$85</b>	<b>\$67</b>
Revenues over (under) Expenditures:	<b>-\$75,657</b>	<b>\$371,850</b>	<b>\$282,162</b>
Ratio of Fund Balance to Expenditures:	<b>18.43%</b>	<b>86.17%</b>	<b>73.44%</b>
Ending Fund Balance for FY 07:	<b>\$190,426</b>	<b>\$1,987,245</b>	<b>\$1,396,670</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$67</b>	<b>\$49</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,550</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,266</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$504,438</b>	<b>\$817,952</b>	<b>\$176,567</b>
Total Unrestricted Net Assets:	<b>\$229,629</b>	<b>\$2,401,522</b>	<b>\$1,476,765</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,535,000</b>	<b>\$2,689,178</b>	<b>\$640,021</b>
Per Capita Debt:	<b>\$85</b>	<b>\$81</b>	<b>\$20</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>0.27%</b>	<b>0.02%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$138</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$86</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$35</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$51</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>7.11%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lena Public Library District**

Unit Code: **089/010/10** County: **STEPHENSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$183,110**

Equalized Assessed Valuation: **\$76,063,786**

Population: **5,184**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$63,271**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$317,451</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$61</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$95,776</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$128,510</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$32,734</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>221.55%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$284,717</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$55,710</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$229,007</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lewistown-Carnegie Public Library District**

Unit Code: **029/005/10** County: **FULTON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$104,369**

Equalized Assessed Valuation: **\$42,932,982**

Population: **5,692**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$58,958**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$69,793</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$63,485</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$104,132</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$11</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$40,647</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>27.99%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$29,146</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lexington Public Library District**

Unit Code: **064/010/10** County: **MCLEAN**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$150,950**

Equalized Assessed Valuation: **\$53,113,740**

Population: **2,937**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$80,013**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$188,623</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$158,268</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$137,523</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>\$20,745</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>152.24%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$209,368</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$71</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$208,726</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lillie M. Evans Public Library District**

Unit Code: **072/025/10** County: **PEORIA**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$641,740**

Equalized Assessed Valuation: **\$62,026,433**

Population: **3,834**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$117,951**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$501,631</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$131</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$269,691</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$224,002</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>\$45,689</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>244.34%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$547,320</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$143</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$433,625</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$113,695</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lincoln Public Library District**

Unit Code: **054/020/10**

County: **Logan**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$589,121**

Equalized Assessed Valuation:

**\$146,826,956**

Population:

**15,369**

Employees:

Full Time:

**5**

Part Time:

**11**

Salaries Paid:

**\$281,710**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$35,329</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$648,698</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$589,708</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>\$58,990</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>11.25%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$66,319</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$66,319</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$175,752</b>	<b>\$3,386</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$60,000</b>	<b>\$183,543</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$21</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Lincolnwood Public Library District

Unit Code: 016/056/10 County: COOK

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,293,935

Equalized Assessed Valuation: \$667,385,300

Population: 12,359

Employees:

Full Time: 13

Part Time: 30

Salaries Paid: \$840,871

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,054,622	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$85	\$58	\$37
Revenue Collected During FY 07:	\$2,008,968	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$1,611,743	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$163	\$99	\$80
Per Capita Expenditures:	\$130	\$85	\$67
Revenues over (under) Expenditures:	\$397,225	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	87.91%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$1,416,847	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$115	\$67	\$49

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$215,421	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$1,384,830	\$2,401,522	\$1,476,765



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$985,000</b>	<b>\$2,689,178</b>	<b>\$640,021</b>
Per Capita Debt:	<b>\$80</b>	<b>\$81</b>	<b>\$20</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.27%</b>	<b>0.02%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$138</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$86</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$35</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$51</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>7.11%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Lisle Public Library District**

Unit Code: **022/020/10** County: **DUPAGE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,111,316**

Equalized Assessed Valuation: **\$1,231,625,454**

Population: **29,568**

Employees:

Full Time: **30**

Part Time: **53**

Salaries Paid: **\$1,947,370**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$1,366,463</b>	<b>\$1,757,497</b>	<b>\$978,475</b>
Per Capita Beginning Fund Balance:	<b>\$46</b>	<b>\$58</b>	<b>\$37</b>
Revenue Collected During FY 07:	<b>\$3,961,957</b>	<b>\$2,813,999</b>	<b>\$2,068,907</b>
Expenditures During FY 07:	<b>\$3,410,344</b>	<b>\$2,442,149</b>	<b>\$1,687,953</b>
Per Capita Revenue:	<b>\$134</b>	<b>\$99</b>	<b>\$80</b>
Per Capita Expenditures:	<b>\$115</b>	<b>\$85</b>	<b>\$67</b>
Revenues over (under) Expenditures:	<b>\$551,613</b>	<b>\$371,850</b>	<b>\$282,162</b>
Ratio of Fund Balance to Expenditures:	<b>46.32%</b>	<b>86.17%</b>	<b>73.44%</b>
Ending Fund Balance for FY 07:	<b>\$1,579,798</b>	<b>\$1,987,245</b>	<b>\$1,396,670</b>
Per Capita Ending Fund Balance:	<b>\$53</b>	<b>\$67</b>	<b>\$49</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$1,550</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,266</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$817,952</b>	<b>\$176,567</b>
Total Unrestricted Net Assets:	<b>\$7,005,194</b>	<b>\$2,401,522</b>	<b>\$1,476,765</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lostant Public Library District**

Unit Code: **050/010/10** County: **LASALLE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,200**

Equalized Assessed Valuation: **\$1,936,071**

Population: **903**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$13,853**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$5,229</b>	<b>\$234,268</b>	<b>\$109,197</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$45</b>	<b>\$27</b>
Revenue Collected During FY 07:	<b>\$27,958</b>	<b>\$235,707</b>	<b>\$163,869</b>
Expenditures During FY 07:	<b>\$29,399</b>	<b>\$225,969</b>	<b>\$140,203</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$42</b>	<b>\$36</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$40</b>	<b>\$33</b>
Revenues over (under) Expenditures:	<b>-\$1,441</b>	<b>\$9,738</b>	<b>\$5,820</b>
Ratio of Fund Balance to Expenditures:	<b>12.88%</b>	<b>129.79%</b>	<b>92.94%</b>
Ending Fund Balance for FY 07:	<b>\$3,788</b>	<b>\$260,702</b>	<b>\$120,696</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$29</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,193</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,678</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$70,173</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$175,752</b>	<b>\$3,386</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Lovington Public Library District

Unit Code: 070/040/10

County: MOULTRIE

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$78,175

Equalized Assessed Valuation:

\$26,162,397

Population:

1,000

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$35,989

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$52,635	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$53	\$45	\$27
Revenue Collected During FY 07:	\$70,049	\$235,707	\$163,869
Expenditures During FY 07:	\$68,732	\$225,969	\$140,203
Per Capita Revenue:	\$70	\$42	\$36
Per Capita Expenditures:	\$69	\$40	\$33
Revenues over (under) Expenditures:	\$1,317	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	109.62%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$75,345	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$75	\$50	\$29

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$32,650	\$70,173	\$
Total Unrestricted Net Assets:	\$42,695	\$175,752	\$3,386



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$24,859</b>	<b>\$183,543</b>	<b>\$</b>
Per Capita Debt:	<b>\$25</b>	<b>\$21</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$39</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>